

Neighborhood Assistance Program Incentives

Introduction and Description

The Neighborhood Assistance Program (NAP) offers \$2.5 million in tax credits annually for distribution by not-for-profit corporations to build public-private partnerships for neighborhood-based programs and projects in economically disadvantaged areas. The program is designed to benefit targeted populations in socioeconomic distress within these areas. Successful utilization of the Neighborhood Assistance Program requires marketing and fundraising abilities on the part of the grantee.

Benefits of NAP:

- NAP tax credits offer an organization a unique fundraising tool;
- Organizations leverage greater contributions; and
- Contributors to NAP projects receive a credit against their state income tax liability.

(This program is established by I.C.6-3.1-9, "Neighborhood Assistance Credits" and regulated by 55IAC 1 and 45 IAC 3.1.)

Applicant Eligibility

Applicants must meet all of the following criteria:

- A tax-exempt, 501 © ruling from the Internal Revenue Service;
- A not-for-profit ruling from the Indiana Department of Revenue;
- Good standing with the Indiana Secretary of State;

Limitations and Use of Tax Credits

NAP tax credits may only be applied against Indiana income tax liability. Credits must be claimed for the taxable year of the contribution. Tax credits must be equal to 50% of the contribution (\$100 minimum contribution=\$50 tax credit; \$50,000 maximum contribution=\$25,000 tax credit)

Organizations may not accept donations for NAP credits prior to attendance at a mandatory workshop by the Department of Commerce.

NAP leveraged funds must be spent within the awarded fiscal year.

In-kind donations are acceptable but limited to the following:

- May not exceed 25% of the total cost of the NAP program/project;
- Require substantiating documentation;
- Building materials must be valued at the cost of materials to the donor;
- Land will be valued by the grantee and may include vacant lots and

buildings (which may be homes or facilities). Land improvements there on must be donated together with substantiating documentation for donation records (subject to accepted IRS standards and review by the Indiana Department of Revenue).

*Organizations may not accept donations for NAP credits prior to attendance and completion of a mandatory NAP workshop by the Department of Commerce. NAP leveraged funds must be spent within the awarded fiscal year.

Distribution

Grantees are expected to distribute one-half of allocated funds by January 7, 2005 and required to distribute all credits by June 1, 2005.

Should a project not proceed according to this schedule, the Indiana Department of Commerce reserves the right to de-allocate unused tax credits and reallocate them to other organizations during the funding cycle.

The IDOC reserves the right to make line item reductions, conditional awards and to set the policies and priorities for the Neighborhood Assistance Program. Past performance with NAP may be a factor in determining awards.

Project/Program Eligibility

The following types of programs/projects are eligible for NAP tax credits. Each category has unique factors that contribute to its competitiveness. In the application, each category includes questions to be addressed with narrative and supported with documentation.

NAP tax credits shall be used to pay for salaries to administer programs or to pay for physical project construction costs. For facility or home renovation projects, applicants must provide documentation of ownership or occupancy to be eligible (i.e. deed or lease agreement). Documentation of land ownership or agreement must be included for new construction projects.

If a program/project lies within the boundaries of an established Urban Enterprise Zone or Main Street Program Area, a letter of endorsement from the Urban Enterprise Association/Main Street director or board president must be included.

- Low and Moderate Income Housing Projects: Proposals for construction or rehabilitation of homes or buildings for occupancy by low and moderate income families are eligible. The number of units to be completed must be stated.
- Counseling Services, Day Care, Emergency Assistance, Housing Facilities, Job Training, Medical Care and Recreational Facilities for the Economically Disadvantaged: Proposals for provision of the aforementioned services must be targeted within an eligible

neighborhood or area and must provide services primarily or exclusively to economically disadvantaged persons residing within that area. Neighborhoods or areas targeted for the program must be identified on the required map in the NAP application.

- Downtown Rehabilitation and Neighborhood Commercial Revitalization: Proposals involving construction, rehabilitation or renovation of commercial buildings or certain public improvements assisting economic development in economically disadvantaged areas are eligible.

Funds leveraged with NAP credits are eligible sources of match and/or leverage for HOME and CDBG funds administered by the Indiana Housing Finance Authority (IHFA). Awards made from IHFA must be secured before using NAP for matching funds, and proposed programs/projects must fall within NAP guidelines for leveraged dollars to match IHFA projects.

Awards and Program Administration

All applicants will be contacted by the Indiana Department of Commerce regarding award or denial of credits. Tax credit forms and other administrative paperwork will be forwarded with an assigned program number. A NAP administration workshop will be scheduled closely following award announcements. **Attendance is mandatory for all NAP grantees.**

Quarterly reporting to the IDOC will be required to verify revenue and tax credit balances. Failure to submit reports in a timely manner will be noted on the approved grantee's administrative record. IDOC reserves the right to request an audit of expenses related to the NAP program or project at any time with proper notification.

Confidentiality of Information

To the extent feasible and permissible by law, IDOC will honor an applicant's request that confidential information submitted to IDOC will remain confidential. IDOC will treat the information as confidential only if:

- The information is in fact protected confidential commercial or financial information;
- The information is specifically marked and identified as confidential;
- The information is segregated and placed in a separate appendix to the application; and
- Law or judicial order requires no disclosure of the information.

Awarded Organizations for the 2003-2004 Funding Cycle

County	Organization	Contact	Phone #	Amount of Tax Credits Awarded
Allen	Fort Wayne Neighborhood Housing Partnership	John Lehner	(260) 744-1587	\$50,000
Allen	Vincent House, Inc.	M. Ann Helmke	(260) 456-4172	\$50,000
Clark	Historic Landmarks Foundation	Gregory Sekula	(812) 284-4534	\$30,000
Clark	Noah's Ark Children's Village	Joan Smith	(812) 288-6800	\$50,000
Delaware	Rebuilding Together Delaware County	Donald Maxstadt	(765) 288-0499	\$7,500
Elkhart	AIDS Ministries/AIDS Assist of North Indiana	Georgia Thomas	(574) 293-9743	\$10,000
Elkhart	Church Community Services dba Soup of Success	Betsy Ayrea	(574) 523-1551	\$34,316
Elkhart	YWCA Elkhart County	Judith Beechy	(574) 389-3399	\$35,000
Elkhart	Boys and Girls Club of Greater Goshen	Kelly Ottinger	(574) 534-5933	\$25,956
Elkhart	Goshen Interfaith Hospitality Network	Tim Thorne	(574) 534-2300	\$15,942
Elkhart	Habitat for Humanity of Elkhart County	Richard Miller	(574) 533-6109	\$50,000
Elkhart	LaCasa of Goshen, Inc.	Larry Gautsche	(574) 533-4450	\$42,272
Elkhart	Maple City Health Care Center	James Nelson	(574) 534-3300	\$50,000
Elkhart	Mennonite Disabilities Committee	Leroy Willems	(574) 533-9720	\$12,350
Elkhart	Oaklawn Psychiatric Center	Matthew Lentsch	(574) 537-2645	\$50,000
Floyd	Providence Self Sufficiency Ministries	Barbara Ann Zeller, SP	(812) 951-1878	\$50,000
Grant	St. Martin de Porres Community Center	Vivienne E. Drake	(765) 651-9324	\$10,000
Hamilton	Prevail, Inc.	Beth A. Gehlhausen	(317) 773-6942	\$20,000
Howard	Gilead House	Reba Harris	(765) 865-9427	\$27,387
Howard	Salvation Army Coordinated Assistance Ministries	Melody Imbler	(765) 452-8963	\$28,425
Kosciusko	Family Christian Development Center	Joan Andrews	(574) 773-2149	\$12,500
Lake	Tradewinds Rehabilitation Center	Jon Gold	(219) 949-4000	\$50,000
Lake	Northwest Indiana Habitat for Humanity	Pamela Pazera	(219) 845-9820	\$50,000

Madison	Alternatives, Inc. of Madison County	Mary Jo Lee	(765) 643-0218	\$30,000
Marion	Big Brothers Big Sisters of Central Indiana	Ellen Robinson	(317) 921-2202	\$50,000
Marion	Children's Bureau of Indianapolis	Janice Klein	(317) 264-2700	\$35,000
Marion	Community Organizations Legal Assistance Project	Sheila Jenkins	(317) 921-8806	\$30,000
Marion	Concord Center Association	Niki Lynn Girls	(317) 637-4367	\$45,662
Marion	Family Service of Central Indiana	Gail Rothrock	(317) 634-6341	\$50,000
Marion	Gennesaret Free Clinic	Rebecca A. Seifert	(317) 262-5609	\$50,000
Marion	Gleaners Food Bank	Pamela Altmeyer	(317) 025-0919	\$50,000
Marion	Habitat for Humanity of Greater Indianapolis	Joni Clark	(317) 921-2121	\$50,000
Marion	INCASA	Anita M. Carpenter	(317) 423-0233	\$20,000
Marion	Keep Indianapolis Beautiful	Teresa Rhodes	(317) 264-7555	\$20,000
Marion	Neighborhood Christian Legal Clinic	Abigail Lawlis Kuzma	(317) 415-5337	\$50,000
Marion	Partners in Housing	Frank Hagaman	(317) 633-1861	\$50,000
Marion	Quest for Excellence	Keena Sowers	(317) 283-5730	\$50,000
Marion	Raphael Health Center	Hoagland Elliott	(317) 926-1507	\$50,000
Marion	Reach For Youth, Inc.	Deborah Robertson	(317) 920-5900	\$20,000
Marion	Southeast Neighborhood Development	William Taft	(317) 634-5079	\$21,254
Marion	Wheeler Mission Ministries	Stephen H. Kerr	(317) 635-3575	\$31,735
Monroe	Amethyst House	Thomas W. Cox	(812) 336-3570	\$25,000
Monroe	Big Brothers Big Sisters of Monroe County	Liz Grant	(812) 334-2828	\$20,000
Monroe	Bloomington Area Arts Council	Sally Gaskill	(812) 334-3100	\$40,000
Monroe	Bloomington Restorations	Steve Wyatt	(812) 336-0909	\$13,575
Monroe	Community Kitchen of Monroe County	Julio Alonso	(812) 332-0999	\$25,000
Monroe	Girls, Inc. of Monroe County	Dorothy Granger	(812) 336-7313	\$2,500
Monroe	Habitat for Humanity of Monroe County	Lori Denker	(812) 331-4069	\$50,000
Monroe	Hoosier Hills Food Bank	Amy Robinson	(812) 334-8374	\$12,000

Monroe	Middle Way House	Toby Strout	(812) 333-7404	\$50,000
Monroe	Monroe County United Ministries	Meri Reinhold	(812) 339-3429	\$50,000
Monroe	Options for Better Living	Susan Rinne	(812) 332-9615	\$5,000
Monroe	Stone Belt Arc	Leslie Green	(812) 332-2168	\$15,000
Orange	Orange County Habitat for Humanity	Phil Mininger	(812) 723-2414	\$10,000
Porter	Portage Township Community Health Care Clinic	Janice Wilson	(219) 764-6348	\$30,000
Porter	A Positive Approach to Teen Health	Wilma Willard	(219) 548-8783	\$36,452
Porter	Christian Community Action of Porter County	Rev. Carol Nordstrom	(219) 548-2379	\$40,000
Porter	Hilltop Neighborhood House	Beth Wrobel	(219) 462-7173	\$50,000
Porter	The Caring Place	Mary Beth Schultz	(219) 464-0840	\$12,500
St. Joseph	Goodwill Industries of Michiana	Dennis L. Freeland	(574) 472-7300	\$50,000
St. Joseph	Habitat for Humanity of St. Joseph County	Charlie Dixon	(574) 288-6967	\$50,000
St. Joseph	Life Treatment Centers	Ryan D. Butt	(574) 233-5433	\$50,000
St. Joseph	LOGAN Community Resources	Pam Jarrett	(574) 289-4831	\$50,000
St. Joseph	The Center for the Homeless	Jessica Stuijbergen	(574) 282-8700	\$50,000
St. Joseph	Youth Service Bureau of St. Joseph County	Denise Crowel	(574) 235-9231	\$18,951
Tippecanoe	Family Services, Inc.	Susan M. Smith	(765) 423-5361	\$50,000
Tippecanoe	Habitat for Humanity of Lafayette	Lee Anne Scott	(765) 423-4590	\$50,000
Vanderburgh	ECHO Community Health Care	Rosemary Knight	(812) 436-0214	\$30,000
Vanderburgh	Evansville ARC	Sarah Stafford	(812) 428-4500	\$50,000
Wayne	Habitat for Humanity of Greater Richmond	Connelly Stokes-Prindle	(765) 962-5986	\$40,000
Wayne	Hope House	Don Griffin	(765) 935-3000	\$17,510
Whitley	Whitley Crossings Neighborhood Corporation	Kay Fleck	(260) 244-7688	\$50,000

Questions regarding these policies should be directed to the Community Development Division by calling (317) 232-8911 in the Indianapolis area, (800) 824-2476 elsewhere in Indiana, via TDD at (317) 233-5977 or write:

Indiana Department of Commerce
Community Development Division
Neighborhood Assistance Program
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